



Special Districts Uniform Financial Information Report Fiscal Year

General Instructions

This report is required to be completed by all special districts defined by K.R.S. 65.900 pursuant to K.R.S. 65.905. It is to be prepared on a cash, fiscal year basis beginning July 1 and ending on June 30. Please do not change, add or delete any categories on the report. Please do not attach any addenda. Please complete the report on the furnished form, do not include cents, round to the nearest whole dollar amount. The **all other funds** column is to report agency, trust, and fiduciary funds. If you have an enterprise or propriety fund other than general operations please contact the DLG **Special Districts Branch**. Report multiple funds attributable to a particular fund type as a combined single fund entry within the appropriate category. If you are unsure where to place information within the report, please contact the DLG Special Districts Branch.

Please use this form as a tool to help you gather your information for input into the SPGE Online Portal.

District name and address including county

(if this is a multi-county district, please include all of the counties within the service area).

| | | | | |
|-------------------|------|------------------|----------------------------------|--|
| District name | | | County(ies) in your service area | |
| Street address | | | | |
| P.O. Box (if any) | City | ZIP Code | | |
| Contact Name | | Telephone number | | |
| email | | Fax number | | |

DATA SUPPLIED BY

| | | |
|---|------------------|-----------|
| Name | Telephone number | Extension |
| Title | Date | |
| Mailing address (City, State, ZIP Code) | email | |

Part I - TAX RATES

Note: Data supplied by your district in this report will be used by State and Federal Agencies and by public interest groups. By filing this report you will not receive, nor be required to complete local government finance reporting forms from the U.S. Census Bureau.

Note: Report ad valorem (property) tax rates to the third decimal. If your tax rate is 4.5 cents, then report the rate as .045. Report the rate(s) even if they have not changed from the prior year.

| Source (a) | Assessment (b) | Compensating tax rate (c) | Rate Allowing 4% Increase (d) | Actual Rate Levied (e) | Revenue Produced (f) |
|----------------------|-------------------|------------------------------|----------------------------------|---------------------------|-------------------------|
| 1. Real Property | | | | | |
| 2. Personal Property | | | | | |
| 3. Motor Vehicles | | | | | |

| Part II (A) - REVENUE | | | | | |
|---------------------------------------|------------------------------|----------------------|-------------------------|---------------------|------------------------|
| Revenue source (a) | General Operations (b) | Special Funds (c) | Capital Projects (d) | Debt Service (e) | All Other Funds (f) |
| 1. Taxes | | | | | |
| a. Real Property Taxes | | | | | |
| b. Personal Property Taxes | | | | | |
| c. Motor Vehicle Taxes | | | | | |
| d. Delinquent Taxes | | | | | |
| e. All Other Taxes | | | | | |
| SUBTOTAL All Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2. Permits and Licenses (ALL) | | | | | |
| 3. Intergovernmental Revenue | | | | | |
| a. From Federal Government | | | | | |
| b. From State Government | | | | | |
| c. From County Government | | | | | |
| d. From Other Governments | | | | | |
| SUBTOTAL All Intergovernmental | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4. Service Charges | | | | | |
| a. Service Charges | | | | | |
| b. User Fees | | | | | |
| c. Special Assessments | | | | | |
| d. Rental Income | | | | | |
| SUBTOTAL All Service Charges | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5. Other | | | | | |
| a. Interest Earnings | | | | | |
| b. Reimbursements and Refunds | | | | | |
| c. Gifts and Endowments | | | | | |
| d. Sales (Include Surplus Property) | | | | | |
| e. Penalties | | | | | |
| SUBTOTAL All Other | \$0 | \$0 | \$0 | \$0 | \$0 |
| PAGE TOTAL - ALL REVENUE | \$0 | \$0 | \$0 | \$0 | \$0 |

| Part II (B) - CASH | | | | | |
|---|------------------------------|----------------------|-------------------------|---------------------|------------------------|
| Revenue source (a) | General Operations (b) | Special Funds (c) | Capital Projects (d) | Debt Service (e) | All Other Funds (f) |
| 1. Proceeds from Long-Term Debt | | | | | |
| 2. Unrestricted Cash and Investments | | | | | |
| 3. Restricted Cash and Investments | | | | | |
| Sections 4 and 5 are total transfers to and from other funds. The sum total of transfer out and transfers in must balance to \$0. | | | | | |
| 4. Transfer In | | | | | |
| 5. Transfer Out | | | | | |
| TOTAL - ALL CASH | \$0 | \$0 | \$0 | \$0 | \$0 |
| GRAND TOTAL All Funds | \$0 | \$0 | \$0 | \$0 | \$0 |

| Part III -EXPENDITURES | | | | | |
|---|------------------------------|----------------------|-------------------------|---------------------|------------------------|
| Do not include any long-term debt payments (any obligations that have payments beyond the current fiscal year) in the general operations, special or capital project funds. These must be reported in the debt service fund column. | | | | | |
| Expenditure Description (a) | General Operations (b) | Special Funds (c) | Capital Projects (d) | Debt Service (e) | All Other Funds (f) |
| 1. Personal Services | | | | | |
| a. Salaries and Wages | | | | | |
| b. Pensions (Retirement) | | | | | |
| c. Health (Medical) Insurance | | | | | |
| d. FICA (Social Security) | | | | | |
| e. Worker's Compensation | | | | | |
| f. Unemployment Insurance | | | | | |
| g. All other Employer Paid Fringe | | | | | |
| SUBTOTAL Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2. Contracted Services | | | | | |
| a. Advertising and Printing | | | | | |
| b. Professional Services | | | | | |
| c. Maintenance and Repairs | | | | | |
| d. Utilities (include telephone) | | | | | |
| e. Rent and Leases | | | | | |
| f. Insurance and Bonds | | | | | |
| g. All Other Contracted Services | | | | | |
| SUBTOTAL Contracted Services | \$0 | \$0 | \$0 | \$0 | \$0 |

| Part III -EXPENDITURES - Continued | | | | | |
|--|------------------------------|----------------------|-------------------------|---------------------|------------------------|
| Expenditure Description (a) | General Operations (b) | Special Funds (c) | Capital Projects (d) | Debt Service (e) | All Other Funds (f) |
| 3. Materials and Supplies | | | | | |
| a. Supplies | | | | | |
| b. Materials | | | | | |
| SUBTOTAL Materials and Supplies | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4. Administration | | | | | |
| a. Dues and Subscriptions | | | | | |
| b. Travel and Training | | | | | |
| c. Court Judgments | | | | | |
| d. Grants and Donations | | | | | |
| e. Other Administrative Expense | | | | | |
| SUBTOTAL Administration | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5. Capital Outlay | | | | | |
| a. Equipment | | | | | |
| b. Vehicles | | | | | |
| c. Land | | | | | |
| d. Buildings and Structures | | | | | |
| SUBTOTAL Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6. Debt Services | | | | | |
| a. Principal Payments | | | | | |
| b. Interest Payments | | | | | |
| SUBTOTAL Debt Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| GRAND TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 |

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DLG SPGE Portal



UNIFORM FINANCIAL INFORMATION REPORT

Special Districts

These instructions will clarify and explain the information requested on the report and provide uniform definitions for the categories of information required in the report. If you have any questions regarding where to place information in the report please contact Department for Local Government, Special Districts branch at 1-800-346-5606. The report is to be prepared on a July 1 to June 30 fiscal year as required by the Constitution and statutes of the Commonwealth, however, the tax rates in Part I are to be reported as set for a calendar year. The assessment is a calendar year assessment and the rates set are for a calendar year; however, the revenue produced is to be reported on a fiscal year basis. For example, the 2016-2017 report covers the period for July 1, 2016 through June 30, 2017. The property tax rate for this report is the tax rate set in calendar year 2016. This same procedure is to be utilized for motor vehicle taxes.

Part II (A) - REVENUE

Section 1, Taxes – Report taxes to the fund into which they are deposited; transfers of money between funds are to be reported in Sections 9 and 10. If you collect taxes other than a property tax (i.e. payroll) please report these on line 1e.

Section 2, Permits and Licenses – Examples of what to report on this line are plumbing permits, building and other inspection fees, dump and haul fees, etc.

Section 3, Intergovernmental Revenue – These are funds acquired by the district from other units of government, the categories are self-explanatory, please report the revenues accordingly.

Section 4, Service Charges

4a. Service charges are those fees charged for usage of equipment, supplies, materials, etc. (i.e., oxygen, bandages, fire runs, etc.).

4b. User fees are those fees charged for using something such as a park admission fee, library book fees, etc.

4c. Special assessments, etc. are generally property assessments, etc. charged for the provision of something such as sewer lines, etc.

Section 5, The rest of the categories thru 5e are reasonably self-explanatory. However, report any funds received from another government as intergovernmental transfers even when they are reimbursed funds.

Part II (B) - CASH

Section 1, Proceeds from Borrowed Money – This is the proceeds from borrowed money, report multi-year debt in the debt service fund column.

Section 2, Unrestricted Cash and Investments – These are year-end fund balances that are not restricted by debt retirement requirements (i.e., Sinking funds, etc.), or restricted by their source such as endowments, restricted use intergovernmental grants, etc.

Section 3, Restricted Cash and Investments – These are year-end fund balances that are restricted use such as sinking fund balances, grant fund balances, endowments, etc.

Sections 4 and 5 are total transfers to and from other funds. The sum total of transfers out and transfers in must balance to \$0.

Part III – Expenditures

Section 1, Salaries and Fringe Benefits are reasonably self-explanatory.

Section 2, Contracted Services

2a. Advertising and printing are self explanatory.

2b. Professional services are those services of a licensed professional, such as attorney, physician, psychiatrist, psychologist, certified public accountant, etc. (see KRS 45A.380(3)).

2c. through 2g are self-explanatory.

Section 3, Materials and Supplies

3a. Supplies are items that are generally not inventories and have a relatively low value. Items for resale and perishable items are supplies.

3b. Materials are items that have a value in excess of a set amount that would require them to be inventoried. Some examples would be tools, office furniture, etc. Usually, items with a value in excess of \$100.

Sections 4, 5, and 6 are reasonably self-explanatory. 5 of 5